

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 1:25-cv-6661
)	
v.)	
)	
HOWLIE RHETT DAVIS,)	
)	
Defendant.)	
_____)	

UNITED STATES' COMPLAINT

The United States of America, as authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this civil action to reduce to judgment federal income tax assessments owed by Howlie Rhett Davis.

PARTIES

1. Plaintiff is the United States of America.
2. Howlie Rhett Davis resides in Chicago, Illinois, which is within the jurisdiction of this Court.

JURISDICTION & VENUE

3. Jurisdiction over this action is proper under 28 U.S.C. §§ 1331, 1340, and 1345 as well as under 26 U.S.C. § 7402(a).
4. Venue is proper in this district under 28 U.S.C. §§ 1391(b) because Howlie Rhett Davis resides within the district.

REDUCE FEDERAL INCOME TAX ASSESSMENTS TO JUDGMENT

5. The United States incorporates by reference the allegations of paragraphs 1 to 4 herein.

6. A delegate of the Secretary of the Treasury made assessments against Howlie Rhett Davis for his unpaid income tax (Form 1040) liabilities on the dates and in the amounts listed below:

Type of Tax	Tax Period	Date of Assessment	Unpaid Balance as of 3/18/2025
Income (Form 1040)	2011	6/22/2015	\$39,847.87
Income (Form 1040)	2012	10/31/2016	\$50,574.19
Income (Form 1040)	2013	10/31/2016	\$71,702.92
Income (Form 1040)	2014	3/5/2018	\$50,942.26
Income (Form 1040)	2016	3/15/2021	\$90,942.88
Income (Form 1040)	2018	6/27/2022	\$119,569.95
Income (Form 1040)	2019	8/29/2022	\$34,661.45
Income (Form 1040)	2021	7/8/2024	\$10,473.58
Total:			\$468,715.10

7. Proper notice and demand for payment of the tax assessments described above were made correctly on Howlie Rhett Davis.
8. Statutory additions for interest and penalties have accrued and will continue to accrue on the unpaid balance of the tax assessments described above.
9. Despite notice and demand for payment, Howlie Rhett Davis has failed or refused to fully pay the tax assessments described above.
10. By reason of the foregoing, Howlie Rhett Davis is indebted to the United States in the total amount of \$468,715.10 as of March 18, 2025, plus statutory additions that will continue to accrue after that date according to law.

WHEREFORE, the United States prays as follows:

- A. The Court grant judgment in favor of the United States and against Howlie Rhett Davis in the total amount of \$468,715.10 as of March 18, 2025, for his unpaid federal income tax liabilities together with statutory additions to tax that will continue to accrue according to law after that date;
- B. The Court award the United States its costs and fees for this action and grant such further relief as the Court deems just and proper.

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Dated: June 17, 2025

Respectfully submitted,

/s/ Robert J. Atras
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